

ID: CCA_2009021815333537

Number: **200912018**

Office:

Release Date: 3/20/2009

UILC: 6231.07-00

From:

Sent: Wednesday, February 18, 2009 3:33:40 PM

To:

Cc:

Subject: RE: TMP question

Since both LLC members are not managers, both are deemed "member-managers" under Treas. Reg. 301.6231(a)(7)-2. Thus, both are treated as "general partners" for purposes of the TMP designation rules.